

# IRS News Release

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Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

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Public Contact: 800.829.1040

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## **2008 Nissan Altima Certified as Qualified Hybrid Vehicle**

IR-2007-188, Nov. 13, 2007

WASHINGTON — The Internal Revenue Service has acknowledged the certification by Nissan North America, Inc., that its 2008 Nissan Altima Hybrid vehicle meets the requirements of the Alternative Motor Vehicle Credit as a qualified hybrid motor vehicle.

The credit amount for the hybrid vehicle certification of the 2008 Nissan Altima Hybrid is \$2,350.

The announcement comes after the IRS concluded its quarterly review of the number of hybrid vehicles sold. Nissan sold 2,627 qualifying vehicles to retail dealers in the quarter ending Sept. 30, 2007. This brings the total number of qualified hybrid vehicles sold to 7,849.

Original owners may claim the full amount of the allowable credit up to the end of the first calendar quarter after the quarter in which the manufacturer records its sale of the 60,000th vehicle. For the second and third calendar quarters after the quarter in which the 60,000th vehicle is sold, taxpayers may claim 50 percent of the credit. For the fourth and fifth calendar quarters, taxpayers may claim 25 percent of the credit. No credit is allowed after the fifth quarter.

More information on hybrid vehicles and other alternative motor vehicles can be found on the IRS' Web site at [IRS.gov](http://IRS.gov).